

**UNITED STATES DISTRICT COURT
DISTRICT OF MAINE**

DIANE M. RAMILLER-MARKHAM)
)
Plaintiff,)
)
v.) Civil No. 1:13-cv-00242-NT
)
INTERNAL REVENUE SERVICE,)
)
Defendant.)

**ORDER AFFIRMING THE
RECOMMENDED DECISION OF THE MAGISTRATE JUDGE**

The Plaintiff filed a complaint against the Defendant on July 1, 2013. (ECF No. 1). On August 30, 2013, the Defendant filed a motion to dismiss the complaint. (ECF No. 11). The period for a timely response to the motion to dismiss expired on September 20, 2013, and the Plaintiff did not respond within this period. On September 26, 2013, the United States Magistrate Judge filed with the Court her Recommended Decision (ECF No. 12). On October 15, 2013, the Plaintiff filed an untimely response to the Defendant's motion to dismiss (ECF No. 13). The Defendant filed an opposition to the Plaintiff's response to the motion to dismiss, treating it as an objection to the Recommended Decision. (ECF No. 14).

I have reviewed and considered the Magistrate Judge's Recommended Decision, together with the entire record; I have also treated the Plaintiff's response to the motion to dismiss as an objection to the Recommended

Decision; I have made a de novo determination of all matters adjudicated by the Magistrate Judge's Recommended Decision; and I concur with the recommendations of the United States Magistrate Judge for the reasons set forth in her Recommended Decision, and determine that no further proceeding is necessary. It is therefore ORDERED that the Recommended Decision of the Magistrate Judge is hereby AFFIRMED.

1. It is further ORDERED that the Defendant's Motion to Dismiss (ECF No. 11) be GRANTED, based on the Plaintiff's failure to articulate, either in her complaint or in response to the Government's motion, a viable basis for this Court's exercise of subject matter jurisdiction.

SO ORDERED.

/s/ Nancy Torresen
UNITED STATES DISTRICT JUDGE

Dated this 12th day of November, 2013